

Instructions for Form IFTA-101-MN

IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

(A) Total IFTA Miles - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

(B) Total NON-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile** (e.g., 1234.5 = 1235).

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

(E) Average Fleet MPG - Divide item (C) by item (D). **Round to 2 decimal places** (e.g., 4.567 = 4.57).

Column F - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge¹ in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column G - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column H - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

Column I - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

Column J - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge¹ taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, Column K. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

Column L - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column M - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the taxable gallons.

- If column L is greater than column K, enter the credit gallons. Use brackets to indicate credit gallons.

Column N - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge¹ is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

Column P - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column Q - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the **Subtotals** line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the **Subtotals** line below. Enter these amounts in the applicable columns on the front of the schedule on the **Subtotals from back** line.

Totals - Add the **Subtotals** and the **Subtotals from back** to determine the **Totals**. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the **Totals** from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the **Subtotals** and the **Subtotals from back**, and transfer the **Total** from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

¹Jurisdictions with surcharge: Indiana, Kentucky and Virginia.

(All Other) Fuel Types Worksheet

Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column(Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
TOTAL AMOUNT ➡ Transfer this amount to line 5 of Form IFTA-100-MN		

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

Visit the DRS Web site at:
www.drs.state.ct.us

Call CONN-TAX:

1-800-382-9463 (toll-free from within Connecticut) or
1-860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries
24 hours a day, seven days a week by calling 860-297-4911.

Personal Taxpayer Assistance is available during business hours listed
at right. Extended hours will be offered January through April. Call
Conn-Tax or visit our Web site for details.

Write to:

Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

WALK-IN OFFICES

For free assistance or forms, visit our offices from 8:00 a.m. to 5:00
p.m. (Monday through Friday). For pre-recorded directions to DRS
offices call CONN-TAX. If you require special accommodations,
please advise the Department representative.

BRIDGEPORT
10 Middle Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using
any of the following resources:

Internet

Preview and download forms and publications from the DRS Web site
at www.drs.state.ct.us

DRS TaxFax

Call 860-297-5698 from the handset attached to your fax machine and
select from the menu; or

Telephone

From a touch-tone phone call:

1-800-382-9463 (toll-free from within Connecticut) and select Option
"2", or 1-860-297-4753 (from anywhere).

Visit the DRS IFTA Website at www.drs.state.ct.us

Prepare your quarterly return or have your questions answered.

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.